

**REMARKS**

Claims 1, 14, 15, 22 and 25 were objected to because of an informality. More specifically, the Examiner objected to the use of the term “substantially” with reference to modifying the polished planar level of the polished material. Applicants respectfully disagree that the term substantially in this context objectionable. Nonetheless, in an effort to advance prosecution on the merits, Applicants have amended claims 1, 14, 15, 22 and 25 to deleted the objectionable language.

Thus claims 1-8 and 14 are now allowable.

Claims 15-17 and 21-25 were rejected under 35 U.S.C. 103(a) as being unpatentable over Huang in view of Wolf.

Claim 20 has been objected to as being dependent on a rejected base claim. Applicants have amended claim 15 to include the limitations of dependent claim 20. Thus, claims 15-19 are now in condition for favorable action and allowance.

Claim 28 has been objected to as being dependent on a rejected base claim. Applicants have amended claim 22 to include the limitations of dependent claim 28. Thus, claims 22-27 are now in condition for favorable action and allowance.

Claims 19 and 27 were rejected under 35 U.S.C. 103(a) as being unpatentable over Huang in view of Wolf and Kerber. These claims are patentable over the art at least because they depend from allowable claims 15 and 22.

Claims 18 and 26 were rejected under 35 U.S.C. 103(a) as being unpatentable over Huang in view of Wolf and Hsue. These claims are patentable over the art at least because they depend from allowable claims 15 and 22.

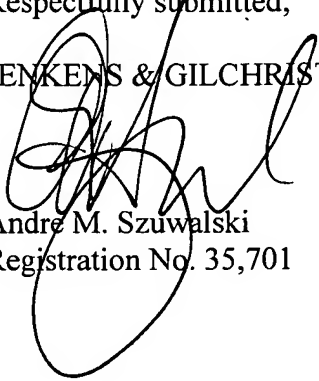
CUSTOMER NO. 23932

PATENT APPLICATION  
Docket No. 61181-10USPX

In view of the foregoing, it is believed that this application is in condition for allowance.

Respectfully submitted,

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